IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 13TH JULY 2007 / 22ND ASHADHA 1929

WP(C).No. 21633 of 2007(A)

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PETITIONER:

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M/S.ELECTROLUX KELVINATOR LTD.,
SYDA BUILDING, IIND FLOOR, KATHRIKKADAV ROAD,
KALOOR, KOCHI-17, REPRESENTED BY ITS ACCOUNTS
MANAGER SRI.S.P.KOSHY.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA REPRESENTED BY CHIEF
SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**C.N.RAMACHANDRAN NAIR, J.**

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**WP(C) No. 21633 of 2007**

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**Dated, this the 13th day of July, 2007**

**J U D G M E N T**

Since petitioner has filed separate appeals against KGST and CST assessments for the year 2002-03, there will be stay against Exts.P3 and P3(a) recovery proceedings till disposal of the appeals on petitioner remitting Rs. 30 lakhs towards demand of KGST, and Rs. 1.50 lakhs towards demand of CST, within one month from now. The appellate authority is directed to take up the appeals and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeals and in that case, appeals will be disposed of in the usual course.

This writ petition is disposed of as above.

**(C.N.RAMACHANDRAN NAIR, JUDGE)**

jg